

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

## **Resolve, Related to the Maine Estate Tax**

**Sec. 1 Procedures for discharge of liability of personal representative. Resolved:** That the Department of Administrative and Financial Services, Bureau of Revenue Services shall make available a form for a personal representative to request a certificate of discharge of personal liability under the Maine Revised Statutes, Title 36, section 4066 and shall make the form and an explanation of the discharge process available on a publicly accessible website and through other available means; and be it further

**Sec. 2 Review federal requirements for discharge of liability. Resolved:** That the Department of Administrative and Financial Services, Bureau of Revenue Services shall review procedures under the United States Internal Revenue Code for the discharge of personal liability of a personal representative under the federal estate tax and report to the Joint Standing Committee on Taxation by January 15, 2010 identifying those requirements and procedures and the ways in which they differ from requirements and procedures in this State; and be it further

**Sec. 3 Legislation. Resolved:** That the Joint Standing Committee on Taxation may submit legislation to the Second Regular Session of the 124th Legislature related to the report provided under section 2 or to address changes to the estate tax determined to be necessary as the result of any changes to the federal estate tax.